

**591—6.7(424) Permits—reasons for denial.** The department may deny a permit to an applicant for the following nonexclusive reasons:

**6.7(1)** At the time of application, the applicant is substantially delinquent in paying a tax or charge which is due and administered by the department or substantially delinquent in paying the interest or penalty on this type of tax or charge; or

**6.7(2)** The applicant is a partnership and a partner or partners are substantially delinquent in paying any tax or charge administered by the department or the penalty or interest on this tax or charge.

**6.7(3)** The department will revoke a permit of an individual permit holder if the department has received a certificate of noncompliance from the child support recovery unit in regard to the individual, unless the unit furnishes the department with a withdrawal of the certificate of noncompliance.

This rule is intended to implement Iowa Code section 424.5 and Iowa Code chapter 252J.